

Exhibit L

CHOATE

CHOATE HALL & STEWART LLP

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

March 20, 2006
Client No. 0649546
Invoice No. 1244264
Eric W. Wodlinger

INVOICE SUMMARY

FOR PROFESSIONAL SERVICES rendered through February 28, 2006 as
described on the attached pages:

Professional Services	\$47,276.00
Less Courtesy Discount	<u>(4,727.60)</u>
Total Professional Services	\$42,548.40
 Total Expenses	 <u>830.37</u>
Total Amount of this Invoice	<u><u>\$43,378.77</u></u>

CHOATE

CHOATE HALL & STEWART LLP

SBK Associates
Client No.: 0649546

Page 2
March 20, 2006
Invoice No. 1244264

<u>Matter</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
0013 First Hartford Corp.	\$46,830.50	\$826.77	\$47,657.27
<hr/>			
Total:			
<hr/>			

UNBILLED TIME DETAIL

Page 100 (1)

CHOATE, HALL & STEWART LLP

AS OF 02/28/06

BILLING ATTORNEY BWW 0215 Eric W. Wodlinger
 CLIENT 0649546 SBK Associates
 MATTER 0013 First Hartford Corp.
 Prepared 03/06/06 For period ending 02/28/06

0649546 SBK Associates
 0013 First Hartford Corp.
 Richard E. Kaplan, Manager
 SBK Associates, LLC
 Massachusetts Office
 2345 Washington Street, Suite 101
 Newton, MA 02462-1458

DATE WORKED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING	ATTY	RATE	BOOK FEE
01/02/06	Prepare for argument in federal court in opposition to FHC motion to compel answers to interrogatories in proxy fraud cases.	0106		.75	Kenna		470	352.50
01/03/06	Prepare for argument in opposition to motion to compel; at Federal Court for argument; status report to client; conferences with R. Kaplan regarding settlement offer to Neil Ellis.	0106		1.75	Kenna		470	822.50
01/04/06	Review and comment on discovery issue	0106		.50	Rothberg		520	260.00
01/05/06	Attn to settlement offer, calls with Rich	0106		.75	Rothberg		520	390.00
01/10/06	Draft e-mail correspondence to Handler and Hirsch regarding discovery conference and depositions; review prior deposition of Greenwald; e-mail correspondence with R. Kaplan.	0106		1.00	Kenna		470	470.00
01/18/06	C-Kenna, conference with Handler and Hirsch, D-Supplemental Response	0106		1.00	Rothberg		520	520.00
01/18/06	Letter to opposing counsel regarding various issues involved in discovery dispute; conference with R. Rothberg regarding "discovery conference"; conference with client regarding status of cases.	0106		1.00	Kenna		470	470.00

Page 101 (2)

UNBILLED TIME DETAIL

CHOATE, HALL & STEWART LLP
AS OF 02/28/06

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 03/06/06 For period ending 02/28/06

DATE WORKED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
01/25/06	Redraft supplemental interrogatory answers.	0106		1.75	Kenna	470	822.50
01/25/06	Review, revise supplemental response	0106		.30	Rothberg	520	156.00
01/26/06	T-Kenna re scheduling	0106		.10	Rothberg	520	52.00
01/26/06	Attention to supplemental answers to interrogatories; attention to scheduling deposition of FHC and other matters.	0106		.50	Kenna	470	235.00
01/30/06	Attention to scheduling deposition of R. Kaplan and 30(b)(6) deposition of FHC in second proxy fraud case.	0106		.50	Kenna	470	235.00

UNBILLED TIME DETAIL

Page 102 (3)

CHOATE, HALL & STEWART LLP

AS OF 02/28/06

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
 CLIENT 0649546 SBK Associates
 MATTER 0013 First Hartford Corp.
 Prepared 03/06/06 For period ending 02/28/06

0649546 SBK Associates
 0013 First Hartford Corp.

Richard E. Kaplan, Manager
 SBK Associates, LLC
 Massachusetts Office
 2345 Washington Street, Suite 101
 Newton, MA 02462-1458

DATE WORKED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
02/09/06	0206		7.75	Kenna	470	3,642.50

02/09/06 Prepare for depositions of Richard Kaplan and 30(b) (6) deposition
 of PHC; attend depositions.

Page 103 (4)

CHOATE, HALL & STEWART LLP
AS OF 02/28/06

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

DATE WORKED SERVICES RENDERED

UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Modlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 03/06/06 For period ending 02/28/06

ENTRY WORK MONTH CODES HOURS WORKED WORKING ATTY RATE BOOK FEE

SUBTOTAL		94.90	46,830.50
MATTER			
TOTALS:	94.90	46,830.50	
HOURS			
WORKING ATTORNEY	WORKED RATE	BOOK FEE	
0215 Modlinger	.70 495	346.50	
0227 Kenna	50.00 470	23,500.00	
0231 Rothberg	44.20 520	22,984.00	
MATTER TOTALS:	94.90	46,830.50	

Page 107 (8) UNBILLED DISBURSEMENTS DETAIL

CHOATE, HALL & STEWART LLP
AS OF 02/28/060649546 SBK Associates
0013 First Hartford Corp.Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 03/06/06 For period ending 02/28/06

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
01/18/06	011806 - CHS Vendor: RS Express - Inv#: BOS-0.0125 UPS#: 1Z87EW710196165255 Carl Rossi		0206 010 Courier	5040953	357670	6.50
01/26/06	COURIER VENDOR : UPS - INV#000087EW71-046 013106 - CHS Vendor: RS Express - Inv#: BOS-0.0125	0100	0206 010 Courier	5040793	357680	6.93
01/31/06	DAY BERRY AN 020306 - CHS Vendor: RS Express - Inv#: BOS-0.0125		0206 010 Courier	5046864	358006	11.50
02/03/06	DAY BERRY AN Vendor: RS Express - Inv#: BOS-0.0125		0206 010 Courier	5059028	358170	6.50
02/06/06	UPS#: 1Z87EW712497590778 Larry Kenna COURIER VENDOR : UPS - INV#000087EW71-066	0100	0206 010 Courier	5051822	358016	9.18
02/16/06	UPS#: 1Z87EW711995812676 Larry Kenna COURIER VENDOR : UPS - INV#000087EW71-076	0100	0206 010 Courier	5058574	358176	17.33
02/16/06	UPS#: 1Z87EW712498423689 Larry Kenna COURIER VENDOR : UPS - INV#000087EW71-076	0100	0206 010 Courier	5058575	358176	15.10
02/22/06	Courier - - VENDOR:Robert Rothberg	0100	0206 010 Courier	5054211	2048	15.18
02/22/06	Mileage/Rental Cars - - VENDOR:Robert Rothberg	0100	0206 041 Mileage/Rental Cars	5054212	2048	80.06
02/22/06	Lunch/Dinner/Breakfast Mtg. - - VENDOR:Robert Rothberg	0231	0206 022 Lunch/Dinner/Breakfast	5054213	2048	11.09

Summary by disbursement type:

010	Courier	88.22
022	Lunch/Dinner/Breakfast Mtg.	11.09
041	Mileage/Rental Cars	80.06
TOTAL DISBURSEMENTS:		179.37
Fees		46,830.50
Disbursements		179.37